

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF DELAWARE

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|--------------------------|---|---------------------------------------|
| IN RE: |) | |
| |) | Bk. No. 01-1139 (JKF) |
| W.R. GRACE & CO., ET AL. |) | Chapter 11 |
| |) | |
| Debtors. |) | Hearing: February 25, 2008, 1:00 p.m. |
| |) | |
| |) | |

OBJECTION TO DEBTORS' MOTION FOR AN ORDER AUTHORIZING THE
REMEDIMUM CLOSING AGREEMENT WITH THE IRS

On January 17, 2008, the Debtors and the Debtors-in-Possession filed the Debtors' Motion for an Order Authorizing the Remedium Closing Agreement with the IRS (the "Motion"), in the above-referenced matter.

In the proposed order attached to the Motion, the Debtors and the Debtors-in-Possession seek this Court's order that, *inter alia*, "the Claims (Nos. 15283 and 15284) are disallowed and expunged for all purposes . . ."

The Internal Revenue Service hereby objects to the Motion because it is unable to determine what Claims Nos. 15283 and 15284 consist of.

February 8, 2008

Respectfully submitted,

/s/ Daniel J. Healy

DANIEL J. HEALY

Trial Attorney, Tax Division

U.S. Department of Justice

Post Office Box 227

Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 305-3402

CERTIFICATE OF SERVICE

I certify that on February 8, 2008, I electronically filed the foregoing OBJECTION TO DEBTORS' MOTION FOR AN ORDER AUTHORIZING THE REMEDIUM CLOSING AGREEMENT WITH THE IRS with the Clerk of the Court using the CM/ECF system, which completed service on interested parties registered with the CM/ECF system for this case, including debtors' counsel.

/s/ Daniel J. Healy
Daniel J. Healy